

## Journal Voucher guidelines:

1. Journal Vouchers are reviewed to determine:
  - a. **Whether documents are correctly coded.**
    - **All carrying accounts** should use **2953** for All Other, **2955** for Personal Services and **2957** for Capital when **adjusting prior year balances**.
    - **All non-carrying accounts** use B/S Account 0390 for **adjustments to prior year**.
    - There should not be DEBITS to B/S 0390 and CREDITS should be reviewed closely.
    - The 2983 - 2988 series of Revenue Source codes are for use with Fund 013 & 015 only. Use 2963 -2968 series of Revenue Source codes for other Funds.
    - For 29XX journals (EXCEPT 2953, 2955, or 2957), the debits and credits must be either one-to-one with mirrored amounts, one-to-many, or many-to-one format to be processed on the Budget System.
    - Credits to expenditures must be checked on the EESM table to make sure that the Agency incurred the expense. Debits to revenues must be checked against the RSUM table to make sure sufficient revenue has been booked to the account. **This procedure is especially critical at the beginning of each new year.** If the credit to expenditures or the debit to revenues is greater than the expended amount shown on EESM and RSUM respectively, return the journal to the originating Agency advising them that they did not incur the expense, or generate the revenue, in the current fiscal year.
    - The correct Account Type must be used. Account Type 24 should be used by non-governmental funds only.
    - No one sided Cash Entries allowed!
  - b. **Whether documents require Budget approval.**
    - All General Fund (010) Personal Services journals except Delta Dental (3905) and Workers Comp Restoration JVs must be sent to the Budget Office.
    - Journals that contain 29xx coding between the General Fund (010) and any other Fund must also be sent to the Budget Office.
  - c. **Whether all supporting documentation is attached.**
    - If the JV transaction is used by an Agency to charge another Agency for services, goods, etc., make sure approval from the Agency being charged is attached.
    - Entries to Balance Sheet Accounts 0110 through 0119 require supporting Fixed Asset numbers and copies of the FA, FB or FC documents that generated the adjustment.
    - If the back-up documentation contains confidential information that cannot be released, the law establishing confidentiality must be cited in the explanation portion of the journal.
    - If the supporting documentation consists of a report that is extremely lengthy (more than 500 pages), the summary page can be submitted in place of the entire report.
2. Only journals containing original signatures should be submitted for approval. Faxed copies are accepted in emergencies. If the reason for the transaction is not clear from the explanation, contact the originating Agency.
3. Journals should contain a clear, understandable explanation of the transaction and provide dates and Doc ID #s of any transactions they are correcting. There needs to be proper justification and clear documentation for how the dollar amounts were calculated.

Justification: We need enough information so that a person with basic accounting knowledge can understand the reason for the journal. Example: "This JV moves funds from account x to account y because of incorrect coding. The incorrect coding was discovered because account x does not provide that type of service." Or "This allocates the monthly DICAP charges as approved by USDEP. DICAP is the department's plan to allocate indirect costs. The rate for this account is xx%."

Calculation: We need enough information so that a person with basic accounting knowledge can understand how the journal amounts were calculated. There should be documentation attached to support the journal calculation. Support includes, but is not limited to, data warehouse queries; excel spreadsheets, report totals from databases, etc. It is not necessary to send a 100 page report.